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| VENABLE LLP | | | MEINECKE DIAZ, SUSANNA M | |
| P.O. BOX 34385 | | | ART UNIT | |
| WASHINGTON, DC 20043-9998 | | | PAPER NUMBER | |
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| SHORTENED STATUTORY PERIOD OF RESPONSE | MAIL DATE | DELIVERY MODE |
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Please find below and/or attached an Office communication concerning this application or proceeding.

If NO period for reply is specified above, the maximum statutory period will apply and will expire 6 MONTHS from the mailing date of this communication.

Office Action Summary

Application No.

09/803,667

Applicant(s)

MILLER, DAVID S.

Examiner

Susanna M. Diaz

Art Unit

3694

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 22 January 2007.
- 2a) ☒ This action is **FINAL**. 2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 1-7, 11, 13 and 35-50 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 1-7, 11, 13 and 35-50 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
 - ☐ Certified copies of the priority documents have been received in Application No. _____.
 - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- 1) ☐ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☐ Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)
Paper No(s)/Mail Date _____
- 4) ☐ Interview Summary (PTO-413)
Paper No(s)/Mail Date _____
- 5) ☐ Notice of Informal Patent Application (PTO-152)
- 6) ☐ Other: _____

DETAILED ACTION

1. This final Office action is responsive to Applicant's amendment filed January 22, 2007.

Claims 6, 38, 40, 42, 43, 46, and 49 have been amended.

Claims 1-7, 11, 13, and 35-50 are presented for examination.

Response to Arguments

2. Applicant's arguments filed January 22, 2007 have been fully considered but they are not persuasive.

Applicant argues that Baker does not address the recited tax data provider because the "instant disclosure defines the term 'tax data provider' as 'each party that has tax information relevant to the taxpayer's tax liability or tax reporting obligations'."

(Page 10 of Applicant's response) Applicant defines "tax data providers" as follows:

...The term "tax data provider" refers to each party that has tax information relevant to the taxpayer's tax liability or tax reporting obligations. Non-limiting examples of tax data providers include the taxpayer's employers 22, partnerships, banks 23, savings and loans institutions, mortgage institutions, credit card bureaus, thrift institutions, security brokerage firms 24, mutual fund holding institutions, charities 25, and federal, state, local, and foreign taxing authorities 27. (Pages 9-10 of Applicant's specification)

By Applicant's own definition, Baker's "individual accounting and tax preparation firms" are examples of parties that have "tax information relevant to the taxpayer's tax liability or tax reporting obligations." For example, tax preparation firms prepare a taxpayer's tax returns, which include a summary of the taxpayer's tax liability and tax

reporting obligations. Additionally, it should be noted that the non-limiting examples of tax data providers described in the specification are "non-limiting" and therefore do not serve to limit the term "tax data provider" to a special definition. The only special definition of "tax data provider" established by Applicant in the specification is the statement, "The term "tax data provider" refers to each party that has tax information relevant to the taxpayer's tax liability or tax reporting obligations." (Page 9 of Applicant's specification) Furthermore, only dependent claims 6, 38, 40, 43, 46, and 49 limit the tax data provider to being "said taxpayer's employer, said taxpayer's partnership, said taxpayer's bank, said taxpayer's savings and loan institution, said taxpayer's mortgage institution, said taxpayer's credit card bureau, said taxpayer's thrift institution, said taxpayer's securities brokerage firm, said taxpayer's mutual fund holding institution, said taxpayer's charity, the Internal Revenue Service, or a taxing authority," thereby implying that the scope of the "tax data provider" recited in the respectively independent claims (i.e., claims 1, 11, 13, 42, 45, and 48) is broader than that recited in these dependent claims. Also, it should be noted that even if a taxpayer's tax data is sold to or otherwise transferred from one party to another, any party given access to or possession of the taxpayer's tax data then "has tax information relevant to the taxpayer's tax liability of tax reporting obligations." Possessing relevant tax information does not necessarily require that the party in possession of such information be officially responsible for submitting tax information to the IRS, for example. Mere possession of information that is inherently important (i.e., relevant) for tax purposes is enough to interpret that the party

Art Unit: 3694

in possession "has tax information relevant to the taxpayer's tax liability of tax reporting obligations."

Applicant submits that the instant application provides the benefit of increased quality and accuracy of the tax data. "Thus, because the tax information is not originally prepared and/or submitted by the taxpayer but is, instead, prepared and/or submitted by third party tax data providers with independent reasons for assuring the veracity of the tax information, such tax information is inherently more reliable" (pages 11-12 of Applicant's response). While Applicant's statements may be true, the claimed invention does not recite any structural or functional elements that preclude the tax data from being derived from the taxpayer. As a matter of fact, all tax data related to a particular taxpayer is in one way or another "derived" from a taxpayer in the sense that the data is specific to information related to that taxpayer. Additionally, the recited structure and functionality are not affected by who or what performs each step of the claimed invention. For example, there are no structural elements that verify the identity of a user. As far as the scope of the invention is concerned, whether a taxpayer, a tax preparer, an employer, a partnership, a bank, a savings and loan institution, a mortgage institution, a credit card bureau, a thrift institution, a securities brokerage firm, a mutual fund holding institution, a charity, the Internal Revenue Service, or a taxing authority provides the recited tax data, the recited manipulative steps are performed the same. Similarly, the same structural elements are used regardless of the specific user of the invention. In other words, the claim limitations do not confine the scope of the invention to patentably distinguish the claimed invention over the prior art. Also, a human user

Art Unit: 3694

cannot be recited as a system element; therefore, the type of user using a system does not patentably distinguish the invention, especially the system/apparatus claims, over the prior art. Instead, some structural or manipulative functional elements that provide significance to which users are able to provide data would likely offer more than mere, non-functional descriptive material. For example, an apparatus that allows a user to perform certain customized functionality based on whether or not he/she is a taxpayer versus an employer would impart some significance to the type of user recited (although the scope of the claims would be narrowed, thereby requiring additional search and/or consideration). Any such amendment must also be supported by Applicant's originally filed disclosure.

Regarding claim 6, Applicant argues that, since claim 6 has been recited to specify that the tax data providers are related to "said taxpayer," they are more positively recited and therefore merit patentable weight (page 12 of the Appeal Brief). Again, the type of person providing the tax data does not affect the claimed structure or manipulative steps. Any type of tax data provider could be specified in the claimed invention and the structural elements and manipulative steps of the invention would remain the same. Therefore, Applicant's argument is not persuasive.

Applicant also argues that a type of tax data provider is not equivalent to non-functional descriptive data (pages 15-17 of Applicant's response). However, the Examiner submits that the same analysis is relevant in both situations. Since the type of user providing data does not affect the recited structure or functionality, the type of user serves as a mere label for a user. This label is non-functional descriptive material.

Art Unit: 3694

Additionally, at best, the type of user submitting tax data implies a type of tax data that the specific user type typically has access to. However, these specific examples of tax data are not utilized to perform calculations that require such specific examples of tax data. Even though a "check" is performed based on the gathered data in the claimed invention, the type of check and required analysis thereof are not specified so it is not clear which types of data are relevant to such a check. This serves as further evidence that the recited types of users (that, at best, imply the provision of certain types of tax data) are subjected to the same analysis addressed in MPEP § 2106), particularly regarding the evaluation of non-functional, descriptive material.

Additionally (aside from the nonfunctional descriptive material analysis), the type of tax data provider does not affect the structure or manipulative steps of the claimed invention. Since the specification of a certain type of tax data provider adds nothing to the structure or manipulative steps of the claimed invention, the type of tax data provider does not patentably distinguish the claimed invention from the prior art.

Applicant argues that Baker does not teach a taxing authority, as defined by Applicant's specification (pages 17-18 of Applicant's response); however, as stated in the art rejection of claim 6, Baker's tax data provider is an accounting or tax preparation firm (abstract; col. 8, lines 37-52). Depending on one's interpretation, an accounting or tax preparation firm may or may not be construed as a "taxing authority." Irrespective of the interpretation of a "taxing authority," the Examiner submits that the specific recited examples of a tax data provider amount to merely non-functional, descriptive material. As discussed above, the "taxing authority" still does not patentably distinguish the

Art Unit: 3694

claimed invention over the prior art because it does not affect the recited structure or manipulative steps of the invention. The "taxing authority" was also rejected as part of a § 103 analysis. Finally, the "taxing authority" was only recited as one of the alternative types of tax data providers in claims 6, 38, 40, 43, 46, and 49. Applicant has not addressed why each of the recited alternative types of tax data providers is allegedly not addressed by the art rejection.

Applicant argues that Baker in view of Official Notice do not sufficiently address the claimed types of tax data providers (pages 18-19 of Applicant's response). The Examiner submits that she maintains the analysis presented in the art rejection, which is further bolstered by the assertion that the data in question is not only subject to non-functional descriptive data analysis but it also fails to patentably distinguish the claimed invention over the prior art as it does not affect the structure or manipulative steps of the claimed invention.

Also, Examiner notes that, as per MPEP § 2144.03(C), the statements of Official Notice made in the art rejection were established as admitted prior art in the previous Office action since Applicant has not persuasively traversed the Examiner's assertions of Official Notice. More specifically, the following statements of Official Notice have been formally established on record as admitted prior art:

(1) Official Notice is taken that it was old and well-known in the art at the time of Applicant's invention to use a modem to facilitate Internet communications and a modem is commonly used as a type of telephone communication equipment.

(2) Official Notice is taken that it was old and well-known in the art of tax preparation to utilize tax data received from an employer, a partnership, a bank, a savings and loan institution, a mortgage institution, a credit card bureau, a thrift institution, a securities brokerage firm, a mutual fund holding institution, a charity, the Internal Revenue Service, or a taxing authority to complete one's tax paperwork (e.g., tax returns).

Furthermore, Applicant argues that "Baker teaches away from the modification proposed by the Office. If the proposed modification or combination of the prior art would change the principle of operation of the prior art invention being modified, then the teachings of the references are not sufficient to render the claims *prima facie* obvious." (Page 19 of Applicant's response) As explained in the art rejection and in the response to arguments above, the type of tax data provider does not affect the structure or manipulative steps of the claimed invention; therefore, not only does it fail to patentably distinguish the claimed invention over the prior art, but Baker's principle of operation would not be affected since its existing structure and functionality can clearly perform at least the basic functions of the claimed invention.

In conclusion, Applicant's arguments are not persuasive.

The claimed invention includes subject matter not found in the parent applications (although supported by the original disclosure of the instant Continuation-in-Part application); therefore, for purposes of applying prior art, the claims are granted a priority date of March 12, 2001 (the filing date of the instant application).

Also, depending on the interpretation of claims 6, 38, 40, 43, 46, and 49, these claims may be rejected either under 35 U.S.C. § 102 or 35 U.S.C. § 103. Both analyses are presented below.

Claim Rejections - 35 USC § 102

3. The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(e) the invention was described in (1) an application for patent, published under section 122(b), by another filed in the United States before the invention by the applicant for patent or (2) a patent granted on an application for patent by another filed in the United States before the invention by the applicant for patent, except that an international application filed under the treaty defined in section 351(a) shall have the effects for purposes of this subsection of an application filed in the United States only if the international application designated the United States and was published under Article 21(2) of such treaty in the English language.

4. Claims 1, 2, 4-7, 11, 13, and 35-50 are rejected under 35 U.S.C. 102(e) as being anticipated by Baker (U.S. Patent No. 6,473,741).

Baker discloses a method for collecting tax information by a tax information requestor comprising the steps of:

[Claim 1] connecting electronically said tax information requestor to an electronic intermediary, wherein said electronic tax return and/or tax data is electronically provided to said electronic intermediary by a tax data provider (col. 10, lines 59-67; col. 11, lines 15-20);

collecting electronically at least one of an electronic tax return or tax data of a taxpayer from said electronic intermediary (col. 11, lines 3-20); and

Art Unit: 3694

performing a check of said taxpayer by said tax information requestor using said electronic tax return or tax data collected electronically (col. 8, lines 27-29; col. 9, lines 14-15; col. 11, lines 15-20),

wherein said check is not used to compute taxes of said taxpayer, wherein said tax information requestor is not a taxing authority, and wherein said electronic intermediary stores said electronic tax return or tax data (col. 8, lines 27-29; col. 9, lines 14-15; col. 11, lines 15-20);

[Claim 2] wherein said tax information requestor is electronically connected to said electronic intermediary using an electronic link (col. 10, lines 59-67; col. 11, lines 15-20);

[Claim 4] wherein said electronic link comprises an electronic data network (col. 10, lines 59-67; col. 11, lines 15-20);

[Claim 5] wherein said electronic data network is the Internet (col. 10, lines 59-67; col. 11, lines 15-20);

[Claim 7] wherein said tax data is a payroll statement, a bank statement, a savings and loan statement, a mortgage statement, a credit card bureau statement, a thrift institution statement, a brokerage account statement, a mutual fund statement, a charity statement, or a statement relevant for tax purposes (col. 8, lines 37-52);

[Claim 35] connecting electronically said tax information requestor to a tax data provider (col. 10, lines 59-67; col. 11, lines 3-20); and

collecting electronically tax data from said tax data provider (col. 10, lines 59-67; col. 11, lines 3-20).

[Claim 6] Regarding claim 6, the type of tax data provider does not affect the structure or manipulative steps of the claimed invention. Since the specification of a certain type of tax data provider adds nothing to the structure or manipulative steps of the claimed invention, the type of tax data provider does not patentably distinguish the claimed invention from the prior art.

[Claims 11, 13, 36-50] Claims 11, 13, and 36-50 recite limitations already addressed by the rejection of claims 1, 6, 7, and 35 above; therefore, the same rejection applies.

Regarding claims 39-50, it should be noted that the "tax information requestor" and "tax data provider" are recited so broadly that the requestor and provider could be interpreted as Baker's third party requestor and "individual accounting and tax preparation firms" or central location (e.g., service bureau), respectively. These claims do not specify how direct the connection between the "tax information requestor" and "tax data provider" is; therefore, the two parties could be connected directly or through an intermediary. Furthermore, the terms "tax information requestor" and "tax data provider" are relative. For example, during the time that Baker's "individual accounting and tax preparation firms" are supplying the tax data to the central location (e.g., service bureau), the central location (e.g., service bureau) effectively serves as a "tax information requestor" while the "individual accounting and tax preparation firms" are tax data providers. When Baker is making this tax data available to third party requestors, then the third party requestors can also be viewed as "tax information requestors" while

both the "individual accounting and tax preparation firms" and the central location (e.g., a service bureau) can be interpreted as "tax data providers."

Claim Rejections - 35 USC § 103

5. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

6. Claims 3, 6, 38, 40, 43, 46, and 49 are rejected under 35 U.S.C. 103(a) as being unpatentable over Baker (U.S. Patent No. 6,473,741), as applied to claims 2, 11, 13, 35, 42, 45, and 48 above.

As per claim 3, Baker discloses that tax information is preferably transmitted via the Internet (col. 10, lines 59-63; col. 11, lines 15-20), yet there is no explicit teaching of Baker actually using telephone communication equipment, such as a modem, to perform its electronic data transmissions. However, Official Notice is taken that it was old and well-known in the art at the time of Applicant's invention to use a modem to facilitate Internet communications and a modem is commonly used as a type of telephone communication equipment. The modem technology is a widespread form of communication due, at least in part, to its affordable nature for the average computer owner. Therefore, since Baker discloses that tax information is preferably transmitted via the Internet, the Examiner asserts that it would have been obvious to one of ordinary skill in the art at the time of Applicant's invention to perform such transmissions via

Art Unit: 3694

telephone communication equipment, such as a modem, in order to enable the average individual computer owner to affordably conduct such communication.

Regarding claim 6, Baker's tax data provider is an accounting or tax preparation firm (abstract; col. 8, lines 37-52). Depending on one's interpretation, an accounting or tax preparation firm may or may not be construed as a "taxing authority." Irrespective of the interpretation of a "taxing authority," the Examiner submits that the specific recited examples of a tax data provider amount to merely non-functional, descriptive material. These differences are only found in the non-functional descriptive material and are not functionally involved in the steps recited nor do they alter the recited structural elements and therefore do not provide a patentable distinction over the prior art. The recited method steps would be performed the same regardless of the specific data. Further, the structural elements remain the same regardless of the specific data. Thus, this descriptive material will not distinguish the claimed invention from the prior art in terms of patentability as the claimed invention fails to present a new and unobvious functional relationship between the descriptive material and the substrate, *see In re Gulack*, 703 F.2d 1381, 1385, 217 USPQ 401, 404 (Fed. Cir. 1983); *In re Lowry*, 32 F.3d 1579, 32 USPQ2d 1031 (Fed. Cir. 1994) ; *In re Ngai*, 367 F.3d 1336, 1336, 70 USPQ2d 1862, 1863-64 (Fed. Cir. 2004); MPEP § 2106. Furthermore, Baker's invention relies on the receipt of tax data from an accounting or tax preparation firm (i.e., a tax data source) to store and sell warehoused data. Official Notice is taken that it was old and well-known in the art of tax preparation to utilize tax data received from an employer, a partnership, a bank, a savings and loan institution, a mortgage institution, a credit card bureau, a

Art Unit: 3694

thrift institution, a securities brokerage firm, a mutual fund holding institution, a charity, the Internal Revenue Service, or a taxing authority to complete one's tax paperwork (e.g., tax returns). Therefore, the Examiner submits that it would have been obvious to one of ordinary skill in the art at the time of Applicant's invention to modify Baker to receive tax data from an employer, a partnership, a bank, a savings and loan institution, a mortgage institution, a credit card bureau, a thrift institution, a securities brokerage firm, a mutual fund holding institution, a charity, the Internal Revenue Service, or a taxing authority in order to expand the type of details made available through the data warehouse, thereby increasing the potential of interest in and marketability of the type of data stored in the data warehouse.

Additionally (aside from the nonfunctional descriptive material analysis), the type of tax data provider does not affect the structure or manipulative steps of the claimed invention. Since the specification of a certain type of tax data provider adds nothing to the structure or manipulative steps of the claimed invention, the type of tax data provider does not patentably distinguish the claimed invention from the prior art.

Claims 38, 40, 43, 46, and 49 recite limitations already addressed by the rejection of claim 6 above; therefore, the same rejection applies.

Conclusion

7. **THIS ACTION IS MADE FINAL.** Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

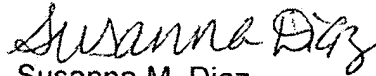
A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the mailing date of this final action.

8. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Susanna M. Diaz whose telephone number is (571) 272-6733. The examiner can normally be reached on Monday-Friday, 8 am - 4:30 pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, James Trammell can be reached on (571) 272-6712. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Art Unit: 3694

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).


Susanna M. Diaz
Primary Examiner
Art Unit 3694

April 14, 2007